

Groups Clash On Tax Credit Plan

Powerful forces exerted heavy pressures on the Committee on Ways and Means of the U. S. House of Representatives in week-long hearings on a proposed tax credit plan to provide federal aid to the nation's private and parochial schools.

The bill before the committee, headed by Chairman Wilbur D. Mills (D., Ark.), is H. R. 16141. This bill proposes approximately \$3 billion a year for five years to aid public and private elementary and secondary education.

Estimates varied as to the amounts going to private and parochial schools, but they all ranged around three-fourths of a billion dollars a year as a beginning figure.

In order to aid public education, the bill would establish a public education trust fund out of which a federal matching payment of 50 per cent of state education expenditures would be made.

In order to aid parochial and private schools, the bill would provide a tax credit, not to exceed \$200 per child, to a parent or guardian paying tuition to such schools.

If such a plan is enacted into law, a parochial parent would receive up to \$200 credit on his federal income tax bill for each child for whom he paid tuition.

The beginning loss in federal income tax revenue under such a tax credit plan was estimated by an administration official to be between \$790 million and \$970 million.

Witnesses before the Committee on Ways and Means can be classified in four main categories: (1) the Nixon administration, (2) organizations and coalitions for public aid to private schools, (3) organizations and coalitions against public aid to private

education, and (4) a long list of miscellaneous individuals both for and against the bill.

As for members of the House of Representatives, they have introduced 140 identical or similar bills proposing aid for private schools. While several congressmen testified in favor of the tax credit plan, no congressman offered testimony in opposition.

High level administration officials testified on behalf of President Nixon. They were George P. Shultz, secretary of the Treasury, Casper W. Weinberger, director of the Office of Management and Budget, and Elliot L. Richardson, secretary of the Department of Health, Education, and Welfare.

While President Nixon has repeatedly pledged Catholic educators to find ways and means of financial relief for parochial schools, his spokesmen at this series of hearings gave qualified support of the tax credit proposal.

There was unqualified support by the administration of the principle of tax credit aid to parochial schools. However, Secretary Shultz made it clear that in order to gain the President's support, the Congress must either find additional revenues to offset the tax loss or must provide for a reduction in existing programs.

The administration spokesmen suggested that, if current government programs are to be reduced to provide the funds for parochial schools, the funds should come from education programs.

The dilemma of the Nixon administration was revealed by budget director Weinberger. Agreeing with Shultz, Weinberger said, "The message is simple. There is not very much money available for new federal programs . . . It is necessary when putting forward a new program to have in mind old programs which can be eliminated . . . We oppose proposals that will necessarily lead to new taxes."

Thus, President Nixon faces a tough



Garrett

Get Acquainted Series

This month we continue our series of articles on the denominational bodies that sponsor the Baptist Joint Committee on Public Affairs. The story of the Baptist Federation of Canada begins on page four.

Cover Picture

Canadian Baptists proclaim some fundamentals of their faith by the use of the Baptist Federation Crest. Highly symbolical, the crest proclaims a message that declares "Jesus Is Lord."

The circle indicates their fellowship with more than 23 million Baptists in 107 countries. The shield is divided into three sections, referring to dependence on the Trinity. The dove, representing the Holy Spirit, indicates the source and power for the churches.

The open Bible speaks of the revelation of God, the source of life and light. The Alpha and Omega (Greek letters), the Beginning and the End, "remind us that the power, wisdom and love of God identified with his timelessness is available, known and loved in the times and needs of men."

The figures on the right are symbols of fur. The mane of the fur of kings speaks of the Lordship of Christ. The cup and the plate represent the ordinances. The shield depicts dependence on the Holy Spirit as Guide, God the Father, and Jesus Christ the Saviour.

problem—how to keep his pledge to Catholic educators without raising taxes or cutting public school funds.

Secretary Richardson, on the bill's provision to aid public education, said, "We do not now have a final recommendation to present to the Congress . . . The administration is unable to support Title I of this legislation."

A formidable group of organizations and coalitions testified in favor of some form of public aid to private elementary and secondary schools.

The spokesman for Citizens Relief for (See, GROUPS CLASH, p. 8)

REPORT FROM THE CAPITAL—a bulletin published 10 months during the year by the Baptist Joint Committee on Public Affairs, 306 Maryland Ave., N. E., Washington, D. C. 20002. The purpose of this bulletin is to report findings on the interrelations between churches and governments in the United States. It affords church leaders a chance to understand developments, policies and trends affecting public policies and it affords public officials a chance to understand church structures, dynamics and positions. It is dedicated to religious liberty, to free and effective democracy and to equitable rights and opportunities for all.

The views of writers of material for *Report From The Capital* are not necessarily those of the Baptist Joint Committee on Public Affairs or its staff. The bulletin also provides for the sharing of views between leaders of the cooperating conventions and between leaders of various religions and traditions.

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Executive Staff of the Committee: James E. Wood, Jr., executive director; John W. Baker, associate executive director and director of research services; and W. Barry Garrett, director of information services and editor of *Report From The Capital*.

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1973 IS SHAPING UP as a year of church-state battles in the U.S. Congress as well as in state legislatures and in the court rooms of the nation. Two major issues will be proposed: "tax credits" as a means of aid to parochial schools and tax reforms in which special privileges of churches and contributors to charitable institutions will be affected.

HEARINGS HAVE CONCLUDED by the House Committee on Ways and Means on H. R. 16141, a bill that proposes \$2.25 billion federal aid to public schools and almost \$1 billion aid to private schools through the route of "tax credits" for parents paying tuition in private schools. Complete congressional action cannot be expected in 1972. This points to 1973 as the year.

YET TO BE DEBATED in hearings and the public forum are H. R. 15230 and S. 3657, identical bills introduced by Rep. Wilbur D. Mills (D., Ark.) and Sen. Mike Mansfield (D., Mont.) for extensive tax reforms. The bill is known as the "Tax Policy Review Act of 1972."

THE ACT PROVIDES, among other things, that all special tax exemptions and deductions be considered by Congress on their merits. Unless Congress takes positive action to reinstate a particular special tax treatment, under the proposed bill, all exemptions and deductions which are not specifically related to the production of income will be phased out over a three-year period beginning January 1, 1974.

AMONG THE TAX PROVISIONS to be terminated in the three-year period, unless reinstated by Congress, are: the capital gain treatment of lump-sum distribution from pension funds, tax exemption for credit unions and certain insurance funds, the deduction of nonbusiness interest, the exclusion of rental value of parsonages, the exclusion from gross income of scholarships and fellowships, the charitable contribution deduction, the medical expense deduction, and the moving expense deduction.

CHAIRMAN MILLS SAID that one of the purposes of the bill is to assure that all the provisions of the Internal Revenue Code giving any special exclusion or deduction or special tax rate will have an orderly and systematic review.

MILLS FURTHER SAID that Congress may or may not continue a large portion of the tax privileges when they are reviewed. "It is expected that many of these terminations will not in fact be allowed to occur," he continued, "but that instead the Congress will evaluate the provisions in the years ahead and provide for their continuation as they are, or, if it is considered desirable, in a modified form."

THIS ADDS UP to 1973 and the ensuing years, if the bill is enacted into law, as a period when churches and other charitable and educational agencies will have to justify in public forum their right to the tax privileges they now enjoy.

The Baptist Federation Of Canada: An Overview

By R. Fred Bullen

Canadian Baptist work began in Nova Scotia about 1761. By 1763 two churches had been formed, one at Wolfville, another at Sackville. Baptists owe much of their numerical strength in the Atlantic provinces to the zeal of early missionaries, to revivals like the one led by Henry Aline (1748-84), and to an 18th century reaction against older forms of church organization. They objected particularly to New England Congregationalism and to colonial Anglicanism, neither of which was easily adaptable to pioneer social conditions.

At the end of the American Revolution missionaries from several Baptist organizations in Vermont, New York and Massachusetts visited pioneer settlements in what are now Ontario and Quebec. Several churches were founded and an "association" of churches was formed.

Early in the 19th century Baptists from Britain began to arrive in Canada. In 1837 French-speaking Baptists from Switzerland established a school and formed a church near St. John's, Quebec. Out of these has grown the enterprise known until 1969 as The Grande Ligne Mission.

During recent years it was decided that the image of a "mission" of English Canada to French Canada militated against an effective witness. In faith the little group of French churches organized a convention, The Union of French Baptist Churches in Canada. The supporting Conventions agreed to the change.

"Since July, 1969," the directors of the Mission wrote in their report, August 31, 1969, "the Union has been flying almost completely on its own." Since that time there has been a remarkable penetration of French culture and many have professed Christ as Saviour and Lord.

Meanwhile (1790-1820) other settlers, encouraged by land grants, emigrated from the United States. Under the ministry extended by American Baptist Associations successful churches were established.

For example, in January, 1794, Rev. Elisha Andrews, of Fairfax, Vermont, organized "The Baptist Church of Christ in Caldwell's Manor" on the Canadian shore of Lake Champlain. He baptized 30 candidates through a hole chopped in the ice of the lake. William Marsh, Jr., presently licensed to preach by this congregation, founded other churches. Within a few years other congregations were organized elsewhere, particularly in the Niagara Peninsula.

A different ingredient was added to the Canadian Baptist amalgam in the second,

third and fourth decades of the 19th century. This was an influx of Scottish Baptists, especially those who were the fruits of the great evangelical campaigns of the Haldane brothers, Robert and James. These campaigns had created some 30 Baptist churches and it was mainly from those in

higher education. Also in the business world they reflected a respected Christian stance.

From 1830 on the influence of English Baptists, and the support of English Baptist missionary organizations, helped to rescue many of the churches in Ontario and Quebec both from the wild emotionalism and from an illiterate clergy. The frontier excesses of the early American missionaries were mitigated more and more by the cultured conservatism of the English Baptists, especially in the towns.

The tradition of "open membership," however, recognized from the 17th century among the "General Baptists" of England, was unable, except in centers like Montreal, to make any headway against the rigid membership rules that had been set up by the American missionaries from the first.

In recent years the practice of receiving members upon profession of faith alone has been accepted by a few churches. The ordinance of baptism in such cases is preached as a response to the claim of Christ for obedience rather than as a qualification for membership. A few churches have gone one step further—but not without much heart searching and the subsequent opposition of some members—to "associate membership" which admits members of churches other than Baptist to a limited membership. While this practice is an acknowledgement of the sincere faith of other Christians, it established two categories of members. Some churches, however, have felt that the end result of integrating residents of a community in the congregation has warranted the experience.

Neither of these developments is widely practiced today but it indicates the flexibility of Canadian Baptists in their attempt to be truly the people of God.

In the vast expanse of Western Canada there was very little settlement until after the purchase of the Northwest Territories by the Dominion of Canada in 1870. So many farmers then went from Ontario to homesteads on the prairies that the Baptist Missionary Convention of Canada West raised funds to maintain a Baptist missionary among them.

In May, 1873, the Rev. Alexander MacDonald set out for Manitoba and his great task there. The first fruits were the organization of a church in Winnipeg in 1875 and the building of a Sunday School. In 1884, Pioneer MacDonald left the First Church, Winnipeg, to become a field missionary to the whole prairie east of the Rockies. By 1886 there were 10 churches with a membership of 400.

Still farther west, Baptist work in British



R. Fred Bullen

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Bullen has had experience as a chaplain for the Merchant Marine, lecturer for McMaster University and the University of Western Ontario, and pastor of Baptist churches.

Active in the Baptist World Alliance, Bullen has led Canadian Baptists in a program of world relief and in developing a national organization of Baptist laity. His hobbies are astronomy, fishing, golf and wood carving.

the Perthshire Highlands that a mass immigration into the Ottawa Valley began in 1815-17.

The zeal and fervor of these welcome brethren founded Baptist congregations wherever they settled. Many of their offspring became the influential voices of Canadian Baptist mission in church leadership, preaching, overseas missions and

Columbia began in Victoria in 1876. Next followed Olivet Church, New Westminster, in 1878, and First Church, Vancouver, in 1887. By 1897, British Columbia had eleven Baptist churches and a total of 1,050 members.

American Baptists of the Pacific Coast gave valuable assistance in the early period of Baptist growth in British Columbia.

Subsequently, groups of churches in areas across the Dominion banded together to accomplish cooperative projects. The first organizations were associations which still exist in one form or another.

Three regional Conventions emerged. The United Baptist Convention of the Atlantic Baptists, The Baptist Convention of Ontario and Quebec, and The Baptist Union of Western Canada are the current names. Each Convention has its own autonomous organization with appropriate staff, offices, boards and committees.

The Union of French Baptist Churches—recently constituted—envisions a nationwide association of churches as French speaking Canadians are won to Christ and, in our mobile age, move elsewhere. These Conventions are the centres of most programming and stewardship.

Canadian Baptists have been in the forefront of education. With a concern for an educated ministry and, more recently, a trained laity. Colleges were established from 1828 onward. Some of these grew into universities which have since been forced to adopt "independent status" because of the financial inability to maintain them.

Nevertheless, the denomination has developed an enviable record in Higher Education and the following now operate with top accreditation in their categories: Acadia Divinity College, Wolfville, Nova Scotia, Baptist Training School, New Brunswick, McMaster Divinity College, Hamilton, Ontario, Baptist Leadership Training School, Calgary, Alberta, Carey Hall on the U.B.C. Campus, Vancouver.

Other centres of learning which passed out of denominational control have honored the Baptist name by the quality of their contributions to the life of their areas which are in some way remembered in their new functions.

Foreign missions represent another field of cooperative effort among the Baptists of Canada. The first collection for foreign missions was taken in 1814 by the Nova Scotia Baptist Association, following a challenge from the Rev. Edward Manning. In 1832 this Association constituted itself a society for the propagation of both home and foreign missions, forwarding its annual gifts to the American Baptist Foreign Mission Board in Boston.

In 1845, the Rev. Richard Burpee was sent out to Burma by the Maritime Baptists to work among the Karens. He was the first Protestant missionary to be sent

out from Canada, although Samuel Day, of Ontario, went to India in 1835 under the American Baptist Missionary Union. There he laid the foundations of the Telegu work which is still the responsibility of Canadian Baptists.

In 1866 the Baptists of Ontario and Quebec formed an auxiliary of the American Board and then an independent society in 1873. Later Western Baptists associated with this society. In 1905, H. F. La Flamme, after eighteen years of missionary work in India, was brought back to Can-

the one helpful by-product of the three years of devoted planning was the formation of a Canadian Baptist Foreign Mission Board. This Board consists of members elected by all Conventions and carries on successful ministries in India, Bolivia, and Angola. It recently has adopted a policy of assisting fields anywhere in the world, especially on a short range basis, when resources are available. In addition, overseas mission corps have successfully recruited talented young people who have served at personal sacrifice for short terms in overseas field.

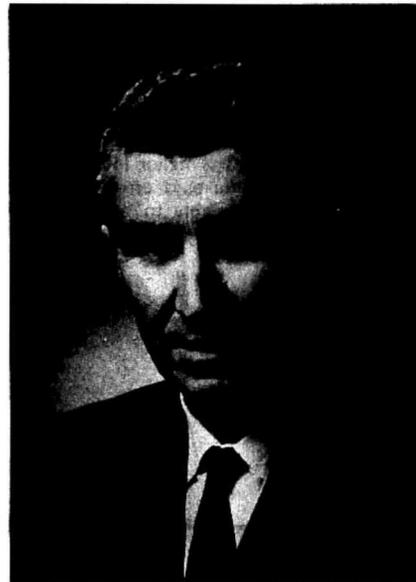
A significant world enterprise is the Southern Cross Radio Station, high in the Andes, at La Paz, Bolivia. It carries the gospel into areas unreached by many missionaries.

Aspirations toward a Baptist organization covering all of Canada are found in minutes as far back as the 1840's when all of British North America is referred to as a potential area for organization of a Baptist Union. In addition to the attempt referred to above, a genuine all-Canada gathering was convened in Winnipeg in 1900. The Convention formed at that time with the Hon. Henry Emerson, M.P. of Moncton, New Brunswick, as President, was short lived. It never met again.

Thus it was with some misgivings that in 1943 delegates from each Convention met in Saint John, New Brunswick, and formulated The Baptist Federation of Canada.

On December 7, 1944, the first Council met. Its members consist of the officers of the Federation and thirty-one elected members of the Conventions. The Council has met annually since that time to fulfill through its own activities and the directed tasks of several committees the functions enumerated in the constitution. These include:

- Foster Canada-wide Baptist fellowship, understanding, and cooperation;
 - Cooperate with fellow Baptists on a world-wide level through the Baptist World Alliance;
 - Coordinate Canada-wide Baptist action where possible for the purpose of
 - (1) Avoiding wasteful and unnecessary duplication of effort,
 - (2) Undertaking useful projects made possible only by the combined resources of the Conventions,
 - (3) Stimulating discussion and possible action in matters of common concern,
 - (4) Cooperating through the Council and its task forces with parallel committees and boards of the Conventions,
 - (5) Undertaking assignments from the Conventions and the Triennial Assembly of the Federation,
 - (6) Providing a single Canadian Baptist unit for cooperation with in-
- (See, CANADIAN BAPTISTS, p. 7)



Harry A. Renfree

Dr. Harry A. Renfree of Edmonton, Alberta, Canada is the representative of the Baptist Federation of Canada on the Baptist Joint Committee on Public Affairs. Since 1967 he has served as Executive Minister of the Baptist Union of Western Canada.

A native of Victoria, British Columbia, Renfree was in business for eight years before training for the ministry. In addition to his service as pastor of Baptist churches, he has served in the chaplaincy for the Royal Canadian Air Force.

Prior to his present position Renfree was Director of Stewardship for the United Baptist Convention of the Atlantic Provinces. Then for eight years he was General Secretary of that Convention. He is also presently serving as secretary for the North American Baptist Fellowship.

ada to promote an All-Canada Union of the Conventions, in the faith that foreign missions would benefit thereby. After extensive travel and study, delegates from each region met in Ottawa and formed a Baptist Union of Canada.

The Union was never consummated, but

Tax Bill Challenges Churches To Restudy Position

By John W. Baker

In 1913 the 16th Amendment to the Constitution authorized the federal government to levy direct taxes on the incomes of individuals and corporations. These taxes rapidly became the major source of federal funds and gave the national government a prior claim to the most effective method of raising public money. As greater federal expenditures developed as a result of increased demands for services, depression and war, additional types of income were made subject to taxation and special exceptions for some types of income.

The Internal Revenue Code "just grew" in response to fiscal needs. This growth was neither carefully planned nor equitable. Each reexamination of the Code permitted interest groups to make a case either for their exclusion from taxation or for special treatment in the application of taxes. When these special interests were successful in their quest for preferential tax treatment they usually referred to their achievements as justifiable tax shelters. Others simply called them "loopholes."

On May 31, 1972 the Chairman of the Committee on Ways and Means, Congressman Mills (D., Ark.), and the Senate Majority Leader, Senator Mansfield (D., Mont.), introduced identical bills (H.R. 15230 and S. 3657) known as the "Tax Policy Review Act of 1972" aimed at a systematic review of all special tax advantages and incentives afforded to individuals and groups.

The Act provides that all special tax exemptions and deductions be considered by Congress on their merits. Unless Congress takes positive action to reinstate a particular special tax treatment, all exemptions and deductions which are not specifically related to the production of income will be phased out over a three-year period beginning January 1, 1974.

The Act requires that at that date such items as the tax shelter on income earned from foreign sources, the oil, gas and mineral depletion allowances, and the alternative tax on capital gains would be removed.

The following year would see the removal of the deduction of nonbusiness interest and taxes and the exclusion from gross income of amounts received as sick pay among others.

It would not be until January 1, 1976, however, that many more emotionally loaded tax treatments would be abolished. Among these are the deductions which a taxpayer may claim for contributions to

charities. "Charities" comprehends most nonprofit organizations such as churches, hospitals, schools and universities, a united givers fund, and the Salvation Army. Of great importance to the churches is the ability of a taxpayer to deduct from his gross income those contributions he makes to his church for whatever purposes those churches define as their religious mission.

The present tax laws encourage individual and corporate gifts to worthwhile charities. As one reaches a higher income bracket the percentage he pays on that income increases until he is able to make a con-



John W. Baker

tribution to a church, for example, which actually costs him only a fraction of the face value of that gift. In recent years church groups have been known to testify before congressional committees in opposition to lowering the rate of progression of the income tax because to do so would reduce the incentive to give to the churches.

All of the groups who benefit from such a tax incentive have given considerable support for the continuation and enlargement of the incentives. They generally base their arguments on the grounds that nonprofit

groups perform valuable services for the public and that it is not logical to tax funds for services which the state would have to provide if nonprofit groups do not. Also, in the case of religious groups, it is argued that the American constitutional principle of separation of church and state requires that money donated for religious purposes not be subject to taxes.

However, those who oppose special preferences to nonprofit groups maintain that these preferences, as they relate to churches, are a violation of church-state separation on their very face because the churches are, in effect, being indirectly supported by the government. These people also argue that church members should be motivated to give to religious purposes for scriptural reasons rather than for personal monetary gain.

Both sides of this argument suffer from an attempt to oversimplify a very complex matter. Very little has been done by church groups to work out a comprehensive rationale either for or against a governmental tax policy which seems to favor them.

There have been rumors in Washington that Congressman Mills will attach his tax review bill to the act which will raise the legal limit of the federal debt. There is usually little debate on this bill and a majority could be counted on even with the controversial tax review included. However, most observers doubt that Mills will take this action. They believe that the proposal will not be brought before Congress this year.

Early in 1973 extensive hearings have been tentatively scheduled in both the House and the Senate on a wide range of proposals for tax reforms. Congressmen are now referring to 1973 as "The Year of Tax Reform."

Every indication points to the first serious attempt at a "root and branch" overhaul of the Internal Revenue Code since its inception. The decision to wait until immediately after a national election to undertake major tax reforms seems to suggest that both parties are loath to take on the various interest groups at this moment.

The hearings, when they are held, will seek to build up a detailed record of facts and opinions on tax reforms. If the churches have anything to contribute to the understanding of the problem, they should begin to prepare at once.

Public Schools . . . and

CHICAGO—A suit aimed at establishing whether Illinois' \$30 million program of state aid to children attending non-public schools is constitutional was brought in Cook County Circuit Court here before Judge Ben Schwartz. The funds are for the purchase of textbooks and auxiliary services and for grants to be made for innovative public and nonpublic school cooperative programs. (RNS)

CALGARY, Alta., Canada—It is no longer a crime in Canada to work on Sundays for reasons other than need or mercy, an Alberta Supreme Court Justice ruled here. Justice Harold Riley decided that a key section of the Lord's Day Act of Canada is outside the jurisdiction of criminal law. He characterized the section of the law dealing with Sunday work as "obsolete, archaic, inapplicable, and unenforceable, and in no sense criminal law." (RNS)

CHRISTCHURCH, New Zealand—A subsidy to help support full-time hospital chaplains has been approved by the New Zealand government for the first time. (RNS)

CHARLOTTE, N. C.—A federal judge here has been asked to decide whether a public school teacher may tell a class he is teaching that he does not believe in the Bible, life after death or heaven or hell, and, if he does, whether he can legally be dismissed as a school teacher for such a reason. (RNS)

HARRISBURG, Pa.—Some 1,200 non-public schools in Pennsylvania—most of them Roman Catholic—will begin receiving an estimated \$75 per pupil state aid in books, equipment and services this school year under a new state law. An earlier aid program providing for direct subsidies through "purchase of education service" was found unconstitutional by the U. S. Supreme Court. (RNS)

WASHINGTON—Rep. John Myers, an Episcopalian who has served in Congress since 1967, has been elected president of the Congressional Prayer Group. Formed in 1942, the group meets for prayer and discussion each Thursday while the House is in session.

NEW YORK—A survey of state and federal courts since June 1971 reveals that nine out of ten cases have overturned new laws attempting to grant public funds to religious schools. In the tenth case, a state judge in Minnesota upheld the constitutionality of a Minnesota statute granting tax credits to parochial school parents. (AJC)

WASHINGTON—A Washington journalist has filed suit in U. S. District Court here against the National Science Foundation and the University of Colorado Board of Regents enjoining them from disseminating textbooks which present only the Darwinian theory of the origin of man. William F. Willoughby of Fairfax City,

Va., the religious news editor and a columnist for the Washington (D. C.) Star-News, said the exclusive presentation of the Darwinian theory in the widely-used biological sciences curriculum study (BSCS), published by the University, is "hostile" to his and his children's religious beliefs. (RNS)

SIDNEY, Australia—A move to challenge the constitutionality of state aid to private schools in Australia has been launched. A spokesman for the Australian Council of State Schools said the idea of making "a constitutional case" against such aid had been inspired partly by the success of a similar move in the United States. (RNS)

GLORIETA, N. M.—Church-state relations and education should be important campaign issues in the forthcoming presidential race—but probably won't be, a Baptist denominational official observed here during a conference on "Christian Morality and National Politics." Phil D. Strickland, associate secretary of the Texas Baptist Christian Life Commission in Dallas, told the 150 participants at Glorieta Baptist Conference Center here that church-state concerns are of vital interest to the American religious community and especially to Baptists. (BP)

Canadian Baptists

(Continued from page 5)

interdenominational bodies and agencies,

- Cultivate a deeper interest in, and more informed convictions about, our Baptist principles, and to inspire more effective means of giving them expression;
- Plan annual Federation Council sessions and a national Triennial Assembly;
- Act as the Canadian Baptist representative to interchurch councils and conferences.

A great deal of success has been achieved and many frustrations have been encountered. The country is so vast. There are six time zones! The population is relatively small. Distances between churches in some areas makes fellowship and mutual encouragement difficult. The Baptist population is no more than three and one-half per cent. It is divided between churches of the Federation, a smaller number of the Fellowship of Evangelical Baptist Churches (which exists to maintain emphasis on a certain method of interpreting the Bible),

German, Scandinavian churches affiliated with Conferences with headquarters in the U.S.A., about 25 churches called Southern Baptist Conference associated with the Oregon Washington Convention, and a few other ethnic groups. The current data indicates 137,000 Canadian Baptists in 1,172 churches of the Baptist Federation of Canada.

There are strong national churches in Canada—Roman Catholic about 50 per cent, the United and Anglican Churches about 40 per cent, Presbyterian about 6 per cent, etc.

In such a setting the Baptist witness is vigorous but numerically restricted. Nevertheless, Canadian Baptists face their task with a new confidence and assurance that found its voice in the recent Assembly in the Market Place, July, 1971.

In the last quarter of a century new churches in widely separated communities have been sponsored by the Federation: on the West coast, in the Yukon, in Newfoundland, in Ontario for the Canadian Indian, and in French Canada. These are specific cooperative Federation projects in addition to the extension programs of each Convention.

A Federal plan of ministerial pensions has developed. A new world view has emerged through the world relief appeal which now contributes more to the Baptist World Alliance Relief Fund than any other Convention of the B.W.A.

Our encounter with other denominations have led us to intense study of doctrine and the Baptist tenets of the church, baptism, polity, evangelism, etc.

The present unrests in society have evoked a detailed study of the main stream patterns of Canadian life. One of these, the Negro population, will receive extensive financial assistance during the current Triennium for a needed program in the black communities of Nova Scotia, organized and worked out by the Negro members of our Eastern Convention where they are in full membership and participation. Nearly 20,000 black men, women and children are members of Federation churches. Moreover, some of our earliest Baptist churches (many "The First Baptist Church" of some cities) were formed by Negro Christians who had escaped from slavery and found their way to Canada.

Groups Clash On 'Tax Credit' Plan

(Continued from page 2)

Education by Income Tax (CREDIT) was Rabbi Morris L. Sherer, president.

Sherer explained that CREDIT is a "multi-faith coalition of nonpublic school leadership from every part of the country which has the cumulative effect of representing 95 per cent of the nation's five million nonpublic school children."

Sherer was accompanied before the Committee on Ways and Means by Richard Thompson of the National Association of Independent Schools, Edward R. D'Allesio of the United States Catholic Conference, Ivan Zylstra of the National Union of Christian Schools, Frank H. Bredeweg of the National Catholic Education Association, and Al Senske of the Lutheran Church, Missouri Synod.

Another new private school agency, American Association of Christian Schools, was represented by A. A. Janney, president, of Miami, Fla. He stated that the AACS is "still in the process of organizing itself on the national scene."

There are now, according to Janney, 18 state organizations already members of AACS or in the process of joining.

He estimated that by the end of the year AACS would represent 400 private schools with 100,000 enrollment in 23 states.

Janney told the committee that 45 schools in Florida have formed the Florida Association of Christian Schools. He said that he knew of 15 Baptist churches in Miami alone that plan to open private schools next year.

Janney contrasted his movement to other private school systems that are claiming financial catastrophe in the near future and Catholic schools that are being forced to close at the rate of 400 a year. He said that new private religious schools are being formed at the rate of more than one a day.

The AACS spokesman said these schools are being formed by "many evangelical, fundamental church members" who "have become increasingly concerned about the accelerating slide into atheism, materialism and humanism that have taken over the mood of public education in the wake of court decisions reversing prayer, Bible reading and in some places even the Pledge of Allegiance from public classrooms."

Although Janney located most of the AACS schools in the southeastern part of the United States, he said that their schools were scattered throughout the nation. The Washington counsel for AACS vigorously denied that these schools were racially segregated.

The AACS spokesman was not enthusiastic about large amounts of federal aid to their schools. However, he said they had decided to ask for it if it becomes available.

Citizens for Education Freedom (CEF) testified through its president, Eugene Linse. Although composed largely of Roman Catholics, CEF says it has on its board of directors and in its membership "citizens of every race, creed and color." For the past 13 years CEF has been campaigning throughout the USA for public aid to church schools.

Prominent among the witnesses before the committee were Monsignor Francis B. Schulte, for the Archdiocese of Philadelphia and John T. Gurash, board chairman of I. N. A. Corporation and chairman of a select group who studied the Philadelphia school problems.

Both of these men pointed out the financial trouble of the parochial schools in Philadelphia and surrounding counties. They declared that the effect on public schools would be catastrophic if the private schools were forced to close.

On the other side, many organizations and coalitions vigorously opposed tax credit legislation as detrimental to the public school system and as violative of the Constitutional principle of church-state separation. Conspicuously absent, however, were spokesmen for the National Education Association and the National Council of Churches, two agencies which frequently testify at such hearings.

The Baptist Joint Committee on Public Affairs, a coalition of eight Baptist bodies in the United States, was represented by John W. Baker, acting executive director.

Baker based his opposition to the tax credit proposals as a violation of the principle of religious freedom, and as an unwise public policy.

Americans United for Separation of Church and State (formerly known as P.O.A.U.) was represented by C. Stanley Lowell.

In addition, state organizations of a broad coalition of forces called Committee for Public Education and Religious Liberty (PEARL) and other similar organizations had witnesses at the hearings. These states included New York, Illinois, Ohio and Michigan.

All of these groups held that although the tax credits were received by parents, the ultimate recipient and beneficiaries were the religious schools themselves.

"The tax credit means the conferring of a tax advantage on the recipient," Lowell declared. "If he pays the money for a private purpose—his child's religious education—he receives the equivalent of a check from the government. There is no difference between the government's paying the money to the parent and the parent's being excused from paying the money to the gov-

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ernment. It is exactly the same cash situation.

"The subsidy is given to the parent for a purpose—so that he may pay it over to the church school," Lowell charged.

The Americans United spokesman also asked the committee, "Why is it any more constitutional to subsidize parents in providing a religious education for their children than to subsidize schools to do the same thing?"

A coalition of the American Ethical Union, the American Humanist Association, and the Unitarian Universalist Association was represented by Edd Doerr.

Doerr claimed that tax credits are economically regressive and unsound. He charged that tax credits would be tax support for the various kinds of separatism, discrimination, segregation and unbalance found in parochial and private schools.

What are the prospects for passage of the tax credit bill by Congress this year? In the judgment of many in Washington this possibility is very slim.

The hearings came late in the legislative year. Congressmen are preoccupied with the election campaign. Even if the bill passed the House of Representatives, it would still have to go through the legislative process in the Senate.

In all probability there will be a vigorous effort to enact this legislation in the 93d Congress.